IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 22ND AUGUST 2007 / 31ST SRAVANA 1929

WP(C).No. 23847 of 2007(L)

PETITIONER:

M/S.CASTROL INDIA LIMITED.,
C/O.M/S. M.K.ASSOCIATES, KANJIKODE,
PALAKKAD, REPRESENTED BY ITS MANAGER,
SRI.M.KRISHNASWAMY.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. INSPECTING ASSISTANT COMMISSIONER,
(INTELLIGENCE), COMMERCIAL TAXES,
PALAKKAD.

2. THE SALES TAX APPELLATE TRIBUNAL,
(ADDITIONAL BENCH), PALAKKAD.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 22/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF PENALTY ORDER PASSED BY R1 DT.25.1.2007.

P2: TRUE COPY OF APPELLATE ORDER DT.23.7.2007.

P3: TRUE COPY OF APPEAL FILED BY PETITIONER BEFORE R2 DT.30.7.2007.

P4: TRUE COPY OF STAY PETITION .DO.

P5: TRUE COPY OF STAY ORDER DT.20.3.2007.

P6: TRUE COPY OF LETTER ISSUED BY CATHOLIC SYRIAN BANK DT.31.1.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.23847 of 2007

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Dated this the 22nd day of August, 2007.

JUDGMENT

The appeal against impugned order has to be heard by the Tribunal to be constituted under the KVAT Act. Government Pleader reported that Government is in the process of constituting the Tribunal. This court granted conditional stay to the petitioner on payment of 50%. If 50% is paid pursuant to interim order dated 3.8.2007, recovery of the balance will remain stayed till disposal of appeal. The appeal will be taken up and disposed of by the Tribunal as and when it is constituted.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms